

Activity Review

North Carolina State Board of Certified Public Accountant Examiners

Suite 104, 1101 Oberlin Road, Post Office Box 12827, Raleigh, NC 27605-2827 (919) 733-4222 No. 4 2000

Annual Certificate Renewal Checklist

By the end of April, the Board will have mailed license renewal forms to more than 15,500 North Carolina CPAs. By carefully reading the instructions enclosed with the renewal form and by following the checklist below, you can ensure that your completed renewal form is received by the Board prior to the June 30, 2000, deadline.

Does the Board have your correct name, mailing address and phone number?

21 NCAC 8J .0107 requires that all certificate holders notify the Board in writing within 30 days of any change in address (including telephone number) or business location. Each year, the Board receives renewal forms by return mail that the postal service has marked "undeliverable" because licensees have moved or changed jobs and did not notify the Board. If the Board doesn't have your current address, you won't receive a renewal form, which in turn leads to certificate forfeiture for failure to renew.

If you do not receive a renewal form by May 31, 2000, please contact Alice Steckenrider at (919) 733-1422 so a replacement form can be mailed or faxed to you.

Did you follow the renewal form instructions and properly complete each section of the form?

Most of the time, renewal forms can be processed without any problem. However, because the renewal form is con-

sidered a legal document, the Board staff cannot insert missing information, correct inaccurate information, or process a form that has not been signed by the licensee. Consequently, the form must be returned to you for correction or completion.

If you have questions about the renewal process that are not answered by the instructions included with the form, you may contact the Board for clarification or explanation.

Did you accurately compute and report your Continuing Professional Education (CPE) hours?

Active certificate holders who were licensed prior to March 31, 1999, must have completed at least 40 hours of CPE in 1999 to meet the renewal requirement. Certificate holders who were licensed between April 1 and June 30, 1999, must have completed at least 30 hours of CPE; certificate holders licensed between July 1 and September 30, 1999, must have completed at least 20 hours of CPE; and certificate holders licensed between October 1 and December 31, 1999, must have completed at least 10 hours of CPE prior to December 31, 1999. Certificate holders licensed after January 1, 2000, are not required to report any CPE on this renewal form; however, they are required to earn CPE credits in 2000 to be reported on the 2001 renewal form.

Licensees are no longer required to list the details—such as dates, course

name, and course sponsor—of the courses attended to satisfy the CPE requirement. Instead, licensees will affirm their CPE compliance by marking the appropriate box in Section II, "Continuing Professional Education (CPE) Compliance Information," and then tally their CPE credit hours in Section III, "Report of CPE Credit Hours." Licensees should retain documentation of their participation in CPE courses for at least four years after the end of the license year.

Did you enclose the \$50.00 annual renewal fee with your form?

You may pay the annual renewal fee by submitting a check or money order made payable to the *NC State Board of CPA Examiners*. The Board cannot cash a check made payable to any other entity, including the NC Association of CPAs (NCACPA); therefore the accom-

Renewals
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www.state.nc.us/cpabd

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Consent Orders

George B. Hancock, #13210
New Bern, NC 3/17/00

UPON SUBSTANTIAL EVIDENCE and pursuant to NCGS 150B-3(c), the Board entered an Emergency Order for Revocation of Respondent's license as a Certified Public Accountant, effective February 21, 2000. The Order constituted a Notice of Hearing to be held in this matter, set for March 17, 2000, at 10:00 a.m. Respondent wishes to waive his right to said hearing, and pursuant to NCGS 150B-41 and 150B-22, the Board and Respondent stipulate the following Findings:

1. Respondent deceptively induced a client and the client's mother into loaning the Respondent \$50,000 by falsely representing his intention to repay the loan by selling his interest in a business, when, in fact, Respondent had already sold the business and spent the proceeds. Thereafter, Respondent was unable to repay the loan. In lieu of litigation, Respondent arranged to repay part of the loan, and issued a promissory note for the balance owed.
2. Respondent has repeatedly failed to timely return records to his clients. On at least three occasions, Respondent's lack of communication and failure to provide records has led to complaints at the Board. In several instances the Board has forwarded such complaints to Respondent along with demands for replies. Respondent consistently failed to take timely action to resolve these complaints, and has compounded situations by inadequately cooperating in the inquiries. Ultimately, as a result of Respondent's abuse of prescription medications, Respondent abandoned his accounting practice to obtain treatment. During that period of time, a friend arranged to have Respondent's office moved (Respondent's prior landlord had terminated the lease), and attempted to accommodate Respondent's clients' requests for records. Additionally, Respondent even refused to furnish his own brother with client records for a partnership for which Respondent was the CPA.

Nevertheless, at least one such complaint remains unresolved.

3. Respondent, during the time period in question, while engaged to render attest services for a nonprofit entity, issued a report on an audit that contained numerous inaccuracies and variations from applicable professional standards. After the client brought these concerns to Respondent's attention, Respondent failed to timely reply and correct his mistakes.

4. Respondent, during the time period in question, failed to provide timely services to tax clients. In particular, as is more fully set out in a client's complaint (attached hereto as Exhibit 1 and incorporated by reference as if set out fully herein), Respondent's failure to answer an IRS inquiry regarding a client resulted in an IRS determination that the client had effectively waived any administrative or other remedies. Respondent also failed to prepare and file client's 1995 corporate tax returns. Further, Respondent advised the client not to pay business taxes in a timely manner, and then advised one of the principals in the corporate client not to inform the other principal of the problem. Additionally, Respondent acted as an agent between the client and an individual lender, but failed to forward to the lender certain funds provided to the Respondent by the client in payment of the loan. Regarding the same client, Respondent also disclosed confidential information to third parties without the client's consent. Finally, Respondent suggested that the client file a false claim with Respondent's insurance carrier in order to recover funds because of Respondent's errors and omissions.

5. Respondent, during the time period in question, also failed to maintain proper and accurate firm registration with this Board, and has failed to timely respond to Board staff inquiries in January and February 1999. Respondent also failed to timely disclose certain pending litigation as well as the conclusions of certain litigation.

6. Although Respondent has indicated some efforts to take corrective actions regarding both his personal and professional life, the Board staff has continued to receive inquiries and as yet unenumerated complaints concerning Respondent, all of which indicates that Respondent poses an ongoing and immediate threat to the public.

7. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Order with the Board *ex parte*, whether or not the Board accepts this Order as written.

BASED UPON THE FOREGOING, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. Respondent's actions as set out above constitute violations of NCGS 93-12 (7b), (8c), and (9) d and e, and 21 NCAC 8J.0108, 8M.0102, 8N.0201, .0202, .0203, .0209, .0212, .0302 .0303, .0305, and .0403.

BASED ON THE FOREGOING and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

1. The Certified Public Accountant certificate issued to Respondent, George B. Hancock, is hereby permanently revoked.

2. Respondent shall cooperate in an application to a court of appropriate jurisdiction for authorization for Respondent to be present at his accounting office at a noticed time in order to return records to his clients.

3. Additionally and in the alternative, Respondent shall consent to a Court Order authorizing appointment of a receiver to take possession of his client

records and to return those records to his clients or their representatives.

4. Said receiver may serve without bond.

5. Said receiver may be reimbursed for expenses and paid reasonable compensation as ordered by the court appointing the receiver.

6. Respondent shall identify and hold harmless said receiver regarding receiver's conduct as receiver.

7. Respondent shall cooperate in obtaining and implementing any other additional or alternative remedy necessary to return records to Respondent's clients.

8. Respondent shall cease using the CPA title in letterhead, business cards, advertising, shall arrange or permit immediate removal of all signage or other indicia using or assuming the CPA title at his office, and shall cease using or assuming the CPA title in connection with his telephone listing and telephone answering.

Michael J. Savino, #23801
Fuquay-Varina, NC 3/17/00

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41 and 150B-22, the Board and Respondent stipulate the following Findings:

1. Respondent is the holder of North Carolina certificate number 23801 as a Certified Public Accountant.

2. Respondent informed the Board on his 1998-99 individual certificate renewal that he had only obtained thirty-six (36) hours of continuing professional education (CPE) in 1997. However, Respondent informed the Board that he had taken four (4) hours of CPE in the second quarter of 1998.

3. Respondent signed his 1998-99 individual certificate renewal declaring "under penalties of perjury ... that the information in this application is true, correct and complete."

4. Based on Respondent's representation that he had completed four (4) additional hours of CPE before June 30, 1998, the Board accepted his renewal and placed his certificate on conditional status until June 30, 1999.

5. As a part of Respondent's 1999-2000 certificate renewal application, Board staff requested that Respondent submit course listings for his 1997 and 1998 CPE.

6. In providing the course listings for his 1997 and 1998 CPE, Respondent failed to provide any course listings for four (4) hours of CPE taken between January 1, 1998, and June 30, 1998.

7. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Order with the Board *ex parte*, whether or not the Board accepts this Order as written.

BASED UPON THE FOREGOING, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. Respondent's actions as set out above constitute violations of NCGS 93-12 (8b)a, 93-12 (9)c and 93-12 (9)e and 21 NCAC 8J .0101 (b), 8N .0202 (a), .0202 (b)(3), .0202 (b)(4), and 8N .0203 (b)(1).

BASED ON THE FOREGOING and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

1. Respondent's application for renewal is insufficient and untimely under NCGS 150B-3(a). Hence, his certificate is automatically forfeited pursuant to NCGS 93-12 (8b).

2. Respondent must return his forfeited certificate to the Board with this signed Consent Order.

3. Respondent may not apply for the reinstatement of his certificate for ninety (90) days from the date this Order is approved by the Board.

4. Respondent may apply to return his certificate to active status by submission and approval of a reinstatement application which includes:

- Application form,
- Payment of the application fee,
- 3 moral character affidavits, and
- 40 hours of CPE in the 12 months preceding the application including an 8 hour accountancy law course as offered by the North Carolina Association of CPAs in a group study format.

5. Respondent shall pay a one thousand dollars (\$1,000.00) civil penalty to be remitted with this signed Order.

6. Before September 1, 2000, Respondent must obtain twenty (20) additional hours of CPE which cannot be used in meeting the forty (40) hour annual requirement for either 1999 or 2000.

7. Respondent agrees that failure to timely comply with any terms of this agreement and consent order shall be deemed sufficient grounds for revocation of his license.

Consent Orders
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2000 Board Meetings

May 22

June 19

July 17

August 21

September 11

October 9

November 20

December 18

Fast Track to Nowhere: Cheating on the Uniform CPA Examination

The North Carolina State Board of CPA Examiners and the American Institute of CPAs Board of Examiners (AICPA BOE) take cheating on the Uniform CPA Examination very seriously. The Board and the AICPA BOE use a variety of tools and procedures to prevent candidates from cheating on the examination. Proctors are trained to watch for unusual or suspicious behavior and incidents during the examination and to document the occurrence of any unusual activity.

Some actions that may be considered cheating include:

- falsifying credentials;
- copying answers from another candidate during the exam;
- helping another candidate during the exam;
- using unauthorized materials during the exam;
- unauthorized communication with an individual, in or out of the exam site, during the exam;
- taking written materials, notes, etc. into and out of the exam site; and
- divulging examination information in violation of the nondisclosed exam policies.

In addition, during the grading process, the AICPA Advisory Grading Service instructs graders to report all cases of unusually similar responses. After grading is complete, the Advisory Grading Service compiles a report, the "90% Similarity Report," which identifies candidates whose patterns of answers are unusually similar and forwards the report to the Board. The Board may use this report to support an existing investigation into possible cheating or to initiate such an investigation.

21 NCAC 8F .0111, *Ineligibility due to Violation of Accountancy Act*, states, "A person may not be eligible to take the CPA examination or receive the North Carolina certificate of qualification as a CPA if the Board determines that the person has engaged in conduct that would constitute violation of General Statutes Chapter 93 or the Rules of Professional Ethics and Conduct."

If the Board determines that a candidate has cheated, the candidate will be subject to a variety of penalties, including, but not limited to, invalidation of grades and disqualification from subsequent exam administrations. In cases where cheating is discovered after a candidate has obtained his or her CPA certificate, the Board may permanently revoke the certificate.

Top Exam Scorers Announced

Regina L. Guillet of Atlanta, Georgia, has been named North Carolina's top scorer on the November 1999 Uniform CPA Examination.

Guillet, who received a bachelor of arts degree in Economics/Accounting from the College of the Holy Cross in May 1985, is a Financial Manager with BellSouth Telecommunications, Inc., in Atlanta.

Prior to her employment with BellSouth Telecommunications, Guillet spent more than six years working overseas for Dun & Bradstreet as an International Finance Director.

Matthews, North Carolina, resident Michael W. Griffin, was named the second highest scorer for North Carolina. Griffin, who is married with two children, is employed as an IT developer with First Union National Bank in Charlotte.

Griffin graduated *cum laude* from

UNC-Charlotte in 1990 with a bachelor of science degree in Accounting. In addition, he is a member of Beta Alpha Psi.

North Carolina's third-highest scoring candidate, Kimberly E. Falls, of Gastonia, North Carolina, was a Dean's List student prior to graduating *magna cum laude* from Appalachian State University in 1999 with a bachelor of science degree in Accounting. Falls, who is a member of Alpha Chi, will receive a master of science degree in Accounting from Appalachian State University in May 2000.

While a student at Gardner-Webb University, Falls received a Scholastic Achievement Award her freshman and sophomore years. In addition, she was a Presidential Associate at Gardner-Webb University. Falls will begin working with KPMG LLP, in Charlotte later this year as an Assurance Assistant.

In addition to being North Carolina's top scorers, Guillet, Griffin, and Falls have been named to the American Institute of CPAs' (AICPA) *Candidate High Distinction Report*, which lists the 120 highest-scoring candidates who rank in the top 3% nationally.

Later this year, the North Carolina Association of CPAs (NCACPA) will present Guillet, Griffin, and Falls with the Katherine Guthrie Gold, Silver, and Bronze Awards, respectively. The awards, named for Katherine Guthrie, a former executive director of the Board, are presented semi-annually by the NCACPA to North Carolina's three highest total scoring exam candidates who sat for all parts of the exam and scored a grade of at least 80 on each section.

Renewals *from front*

panying renewal form cannot be processed because it is incomplete. You may choose to pay the annual renewal fee using your Visa or MasterCard — instructions are included with the renewal form.

If a check fails to clear the bank or if a Visa or MasterCard charge is not approved by the issuing financial institution, the renewal form is considered incomplete and will be returned to the licensee.

Did you use the business reply envelope to file your renewal form?

In 1995, the Board began including business reply envelopes with all exam and licensing applications, firm regis-

trations, and license renewals. Using the business reply envelope not only saves you 33 cents, but also reduces the chance that your renewal will get lost in the mail.

Did you mail your renewal well in advance of the June 30, 2000, deadline?

Licensees who do not submit a properly completed renewal form, a properly completed CPE report, and the annual renewal fee of \$50.00 prior to July 1, 2000, will receive a demand letter from the Board.

Failure to submit the completed forms within 30 days of the mailing of the demand letter will result in an

automatic forfeiture of the licensee's certificate. Upon forfeiture, the individual is no longer considered a CPA; he or she may not use the CPA title; and he or she must return the actual CPA certificate to the Board within fifteen days.

Licensing Activity March 2000

Reinstatements

Constance Meyer Byers #15394
Jeffrey Donald Cole #23611
Laura Lynn Gray #18384
Holly Wilcox Hall #25321
David Gerald Yarborough #21112

Certificates Issued

The following certificate applications were approved at the March 17, 2000, Board meeting:

James Franklin Angell
Kathleen Sue Austin
Michelle Lee Bainbridge
Marcia Lynnette Barber-Gooch
Clinton N. Beasley
Christopher F. Berger
Howard Bernstein
Billy L. Biggs
Jeff Curtis Blizzard
Charles Thomas Bowers
Julia A. Bowman
Jawnita Monique Boyd
Shannon Douglas Brown, Jr.
Brock Wilburn Bullard
Karla Walker Caldwell
Sloan Coffey Carper
William Brian Carter
Amy Miller Cave
Angel M. Chatterton
S. Diane Coley
Jamie Hill Connotillo
Thomas Allan Cook
John Leslie Cutler
Sanjay C. Dakoriya
Carol G. Dalton
Arthur Benton Dana
Julia Hazell Davis
Jennifer P. Deans
Marjorie Ann Dunn

Nicole M. Dupuis
Anthony Scott Ennis
Jerry Thomas Falls
Donya J. Fowler
Geoffrey Keith Gardner
Tami Baker George
Megan Elizabeth Guthridge
Larry Ryan Hales
Vinetta Ward Harris
Randall L. Hartman
A. Shane Henry
Richard Christian Holt
Jane Bragg Hudson
Amanda M. Hupfeld
William Allen Jarboe
Catherine Wilson Johnson
Allan J. Katsock
Jennifer Lynn Lachance
Deborah E. King
Marsha Bailey Krings
Margaret Laura Lowe
David H. Luker
Sheila Marie Marshburn
Susan Cannady Martin
Rebecca Lynn May
Louise E. C. McCracken
Tina Wimbush McKoy
Elizabeth Anne McNeill
Michelle Jones Mullinax

A. J. Negley
Jana M. Nethery
Rama Nishtala
Adesola Onikoyi
Patricia Elizabeth Perkins
Laurie Ann Pishotti
Angela Marie Poole
Lori Starnes Price
Rhonda M. Reno
Kevin Burgess Rhodes
Candy M. Roberts
Michelle McGinnis Robinson
Patricia Alice Roper
Mary Lou D. Ruderman
Jennifer Wisecarver Small
Becky L. Smith
Charles Dean Smith, Jr.
David Wayne Smith
Steve Dwayne Smith
Lisa Anne Snyder
Darin Ray Stafford
David Elliott Tepper
Laura J. Teter
Gwen E. Tilton
Geri A. Usher
Melanie A. Valunas
Carly Niele Weber
Kathleen E. Whiddon
WeiQing Zhang

Consent Order

Mongy Mahmoud Ibrahim, #15804
Raleigh, NC 3/17/00

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41 and 150B-22, the Board and Respondent stipulate the following Findings:

1. Respondent is the holder of North Carolina certificate number 15084 as a Certified Public Accountant.
2. Respondent was notified by the Internal Revenue Service on January 2, 1997, that he was under investigation for failure to timely file tax forms and monies due as set forth below. Respondent failed to timely file his personal Federal tax returns for five (5) years and his firm's Federal Unemployment Tax (FUTA) returns for two (2) years as follows:
 - a. Respondent filed two extensions with the Internal Revenue Service (IRS) for the tax year 1989, but failed to timely file the return though due a refund.
 - b. Respondent filed two extensions with the IRS for the tax year 1990, but failed to timely file the return though due a refund.
 - c. Respondent filed two extensions with the IRS for the tax year 1993, but failed to timely file the return though taxes were owed.
 - d. Respondent filed one extension with the IRS for the tax year 1994, but failed to timely file the return though taxes were owed.
 - e. Respondent failed to request extensions with the IRS and failed to timely file a return for the tax year 1995 though taxes were owed.
 - f. Respondent failed to timely file and pay FUTA for 1992.
 - g. Respondent failed to timely file and pay FUTA for 1994.
3. Subsequently, Respondent agreed to a repayment schedule for taxes owed and any interest and penalties and did in fact make all filings and payments.
4. Despite the fact that he was notified of the IRS investigation in January of

1997, Respondent on his 1997-98 individual renewal did not check "Yes" beside the question: "Have you been investigated, charged, or disciplined since filing your last renewal application; or are you currently under investigation by a governing or licensing board or by a state or federal agency?"

5. In resolution of the IRS investigation, Respondent consented to a one year suspension from practice before the IRS in December of 1997. At the end of one year, Respondent was automatically reinstated. Respondent presently is in good standing with the IRS.
6. In April of 1998, Board staff learned of Respondent's suspension through an IRS Newsletter and wrote to Respondent regarding his failure to disclose said suspension to the Board within thirty (30) days, as required by 21 NCAC 8N .0204 (c).
7. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Order with the Board *ex parte*, whether or not the Board accepts this Order as written.

BASED UPON THE FOREGOING, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent's actions as set out above constitute violations of NCGS 93-12 (9)e and 21 NCAC 8J .0101 (b)(1), .0204 (a), and .0208 (b).

BASED ON THE FOREGOING and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

1. Respondent's license shall be suspended for one (1) year from the date this Order is approved by the Board

2. Respondent shall reimburse the Board five hundred dollars (\$500.00) in administrative costs incurred in the costs of this investigation. Said administrative costs shall be remitted with this signed Order.

3. If Respondent returns his suspended certificate within fifteen days of the Board's acceptance of this Order, Respondent can, after at least one (1) year, apply to return his certificate to active status by submission and approval of a reissuance application which includes:

- a. Application form,
- b. Payment of the application fee,
- c. 3 moral character affidavits, and
- d. 40 hours of CPE in the 12 months preceding the application including an 8 hour accountancy law course pursuant to 21 NCAC 8F .0504.

4. If Respondent returns his suspended certificate in excess of fifteen days after the Board's acceptance of this Order, Respondent can, after at least one (1) year, apply to return his certificate to active status by submission and approval of a reissuance application which includes:

- a. Application form (which includes statements regarding use of title during suspension),
- b. Payment of the application fee,
- c. 3 moral character affidavits (on forms provided by Board),
- d. 40 hours of CPE in the 12 months preceding the application including an 8 hour accountancy law course pursuant to 21 NCAC 8F .0504, and
- e. Consent Order requiring payment of a \$100.00 administrative costs.

5. Respondent agrees that failure to timely comply with any terms of this Consent Order shall be deemed sufficient grounds for revocation of his license.

6. Respondent agrees to cooperate at all times with the Board in the supervision and investigation of compliance with this settlement agreement and agrees to make all files, records, or other documents available immediately upon the demand of the Board.

Computing and Claiming the Correct Number of CPE Credits

You are attending an eight-hour continuing professional education (CPE) seminar and during the 3:30 p.m. break, you call your office to check your messages. You learn that your son has been injured at school and you need to meet him at the doctor's office. You leave the seminar immediately, which means you will not have attended the class for the full eight hours. What, if anything, should you and the CPE sponsor do regarding your CPE credit for the seminar?

Pursuant 21 NCAC 8G .0403(d)(9), the CPE sponsor is required to accurately assign the number of CPE credits for each CPA participating in a course. This includes adjusting certificates of completion not only for CPAs who enter a session late or leave early, but also for programs that do not meet the time requirements advertised.

However, it is the responsibility of the CPA to claim credit only for the actual time he or she attends a CPE course.

To ensure that you claim the proper amount of CPE credit for non-college seminars pursuant to 21 NCAC 8G .0409, use this easy formula. Determine how many minutes of instruction time you were in class. Divide that number by 50. Round the number down to the nearest whole number. The result is your CPE credit hours.

CPAs who report CPE credits on their annual certificate renewal for time not in course or seminar attendance are in violation of 21 NCAC 8N .0202 of the Rules of Professional Ethics and Conduct. Although a sponsor must monitor attendance to some degree, the final responsibility for reporting the correct CPE credits rests with you – the CPA.

2000 CPE Sponsor Register Available Online

The 2000 edition of the North Carolina State Board of Certified Public Accountant Examiners' CPE Sponsor Register is now available online.

Licensees can view a complete listing of CPE sponsors currently registered with the Board by visiting the Board's web site (www.state.nc.us/cpabd) and clicking on the "CPE Sponsor Register" link.

At the request of a number of licensees, CPE sponsors are now listed in two ways – geographically and alphabetically. Sponsors with addresses outside of North Carolina are listed separately from those sponsors with North Carolina addresses. Within each state, sponsors are grouped by city.

If a sponsor has provided the Board with an e-mail address or web site,

that information is included in the geographical listing.

The online version of the register is the most current because it is updated each time a sponsor is added or deleted from the Board's files or when the Board is notified of any changes in a sponsor's address, telephone number, or contact person.

Licensees who do not have access to the Internet may request a copy of the 2000 CPE Sponsor Register by contacting Marie Moss by telephone at (919) 733-1423.

**Visit the Board's
web site:
www.state.nc.us/cpabd**

CPA Exam Set

The May 2000 Uniform CPA Examination will be administered at the Raleigh Civic and Convention Center in Raleigh and the Benton Convention Center in Winston-Salem. The schedule will be as follows:

Business Law & Professional Responsibilities (LPR)

Wednesday, May 3, 2000
9:00 a.m. - 12:00 noon

Auditing (AUD)

Wednesday, May 3, 2000
1:30 p.m. - 6:00 p.m.

Accounting & Reporting (ARE)

Thursday, May 4, 2000
8:30 a.m. - 12:00 noon

Financial Accounting & Reporting (FARE)

Thursday, May 4, 2000
1:30 p.m. - 6:00 p.m.

CPE Sponsors Removed

The following CPE sponsors were removed from the Board's CPE Sponsor Register for failure to respond to a Board inquiry:

Mark R. Kean - Raleigh, NC
Wheat First Securities -
Charlotte, NC

Comments?

The *Activity Review* is the monthly newsletter of the North Carolina State Board of Certified Public Accountant Examiners.

If you have comments or questions regarding information published in the *Activity Review*, please contact Lisa Hearne, Communications Manager, by telephone at (919) 733-4208 or by e-mail at communications@mindspring.com

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Address Change? Let Us Know!

Certificate holder _____
Last name Jr./III First Middle
Certificate number _____ Send mail to ____ home ____ business
Current home address _____
City _____ State _____ Zip _____
Business name _____
Current bus. address _____
City _____ State _____ Zip _____
Telephone: Bus. () _____ Home () _____
Bus. fax () _____ email address _____
Signature _____ Date _____

Mail to: NC State Board of
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Raleigh, NC 27605-2827

To fax or email address change:
CPA Board fax: (919) 733-4209
Email address:
licensing@mindspring.com

Certificate holders not notifying the Board in writing within 30 days of any change in address or business location may be subject to disciplinary action under 21 NCAC 8J .0107.